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ENGAGEMENT INNOVATION IMPACT

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Heeding Emotions or Seeking Challenges? Family Support Processes Cultivate Consumers' Emotion-and Problem-Focused Support-Seeking

Published December 19, 2022

Dr. Risto Moio, Marketing; Dr. Mariam Beruchashvili

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This research explores how families shape consumers' support-seeking from businesses' employees and other customers. Findings from a qualitative study of Weight Watchers uncover that some families trigger support-seeking focused on attenuating emotions arising from the source of stress (emotion-focused support-seeking), while other families foster support-seeking related to attenuating the cause(s) of stress itself (problem-focused support-seeking). Consumers' support-seeking reflects whether they experience their families' support as caring and responsive to their needs. As such, this research informs the substantive understanding of how consumers cope with consumption-induced stress. Theoretically, this research contributes to coping literature in marketing with its conceptualization of emotion- and problem-focused support-seeking. This work also contributes to marketing literature on social support, expanding and revising the literature's explanation about when and how support from primary sources (e.g., family) is related to consumers' support-seeking from businesses' employees and customers. Managerially, this

work is relevant to businesses in consumer health domain. The key implication is that to enhance customer satisfaction and retention, businesses ought to improve the alignment between their services and consumers' support-seeking tendencies.





Protection Motivation Perspective Regarding the Use of COVID -19 Mobile Tracing Apps among Public Users: Empirical study

Published March 1, 2023

Dr. Mohamed Abdelhamid, Information Systems;

Dr. Pamela Howell

<https://doi.org/10.2196/2F36608>

Technology plays a pivotal role in patient care, empowering healthcare providers to enhance communication, gather vital data, and efficiently diagnose and treat illnesses. Particularly evident during the pandemic, access to data has proven critical for informed decision-making. Mobile app-generated data holds significant potential, positively impacting diagnosis, treatment, supply chain management, and healthcare facility staffing. Technology plays a pivotal role in patient care, empowering healthcare providers to enhance communication, gather vital data, and efficiently diagnose and treat illnesses. Particularly evident during the pandemic, access to data has proven critical for informed decision-making. Mobile app-generated data holds significant potential, positively impacting diagnosis, treatment, supply chain management, and healthcare facility staffing.

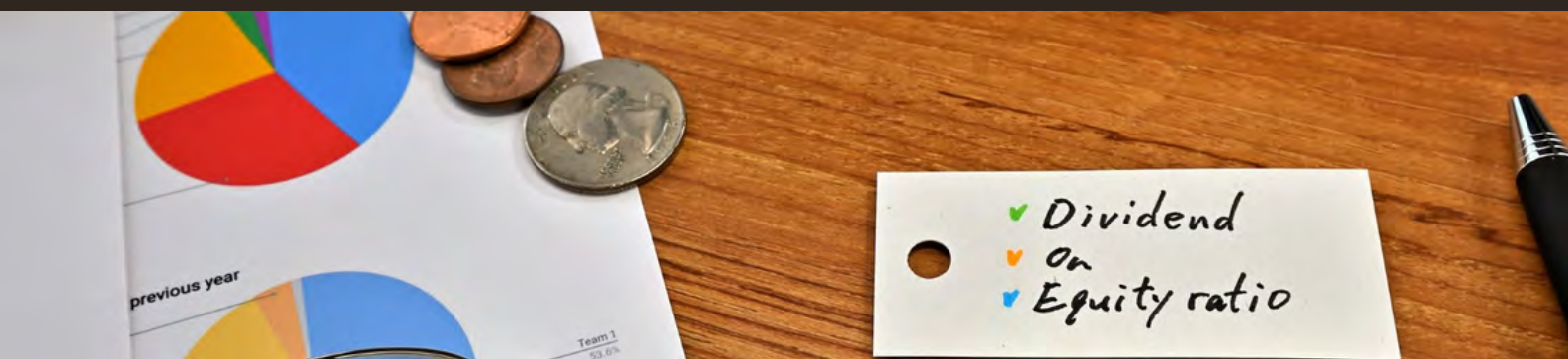
Efforts by developers and healthcare professionals have yielded apps capable of monitoring COVID-19 status, including test results and vaccination records. However, concerns about data privacy remain a barrier to widespread adoption. Understanding user perceptions is key, as without substantial uptake of mobile tracing apps, their potential benefits cannot be realized.

Our study focused on understanding factors influencing individuals' willingness to use

COVID-19 tracing apps, specifically regarding data sharing related to testing, infection, and immunization status. Results indicated that perceived vulnerability, self-efficacy, and prior COVID-19 experience positively influenced individuals' willingness to share information. Conversely, privacy concerns and risk aversion emerged as significant deterrents.

Our recommendations include:

- Design considerations for these apps should cater to diverse demographics, especially vulnerable populations like the elderly. Marketing strategies emphasizing self-empowerment and reassurances about risk mitigation could increase user adoption. Leveraging social media, videos, and influencer marketing may effectively convey these messages.
- Collaborative efforts among developers, healthcare professionals, and policymakers are crucial. Proactive measures in legislation and pre-release communication with users can significantly enhance the utility of tracing apps. Healthcare providers should stress the importance of these apps in curbing disease spread, fostering a sense of collective responsibility.
- Addressing privacy concerns necessitates robust policy frameworks. While regulations like the Health Insurance Portability and Accountability Act (HIPAA) exist, they have limitations. Recent attempts, such as the 2020 Cures Act Final Rule, aim to bolster patient data protection but still fall short of comprehensive safeguards.



Institutions and the Book-to-Market Effect: The Role of Investment Horizon

Published March 1, 2023

Dr. Aslihan Salih, Finance; Dr. Muhammad Sabeeh Iqbal; Dr. Levent Akdeniz

<https://doi.org/10.1016/j.iref.2022.10.017>

Decades of empirical research have shown that there is a positive relationship between stock returns and a firm's book value ratio to its market value. However, it remains unclear how this ratio affects stock returns and what the underlying economic causes are. Some argue that stocks with a high book-to-market ratio are riskier due to poor past performance, which is why investors expect a higher return for these stocks. Others suggest that the book-to-market effect is driven by investors' behavioral biases. They argue that a stock's past performance is already reflected in its price, and that new information, such as a new growth opportunity, is the driving force behind changes in stock prices. This type of information is known as intangible information.

Previous studies have suggested that institutional money managers may be contributing to market overreaction to intangible information, exacerbating the book-to-market effect. This is because institutions tend to buy shares in response to positive intangible information and sell shares in response to negative intangible information. The book-to-

market effect is most pronounced in stocks with intense past institutional trading. However, it is not present in stocks with moderate institutional trading. Therefore, institutional trading may be the cause of this mispricing.

This study contributes to the debate about the link between institutional trading and the book-to-market effect by highlighting the role of the institutional investment horizon. The study groups institutional investors according to their investment horizon and finds that long-horizon institutions tend to buy stocks with positive past intangible information and sell stocks with negative past intangible information. This behavior exacerbates market overreaction and magnifies intangible return reversals, thus contributing to the book-to-market effect. On the other hand, short-horizon institutions trade independently of intangible information, and their trading in the direction of intangible information does not contribute to the book-to-market effect. The study also supports the notion that short-horizon institutions are better informed than long-horizon institutions.



REIT

Real Estate Investment Trust

Anomalies in REIT Returns: Evidence for and against the Q-theory

Published April 3, 2023

Dr. Chanwit Phengpis, Finance; Dr. Wikrom Prombutr, Finance; Dr. Ying Zhang

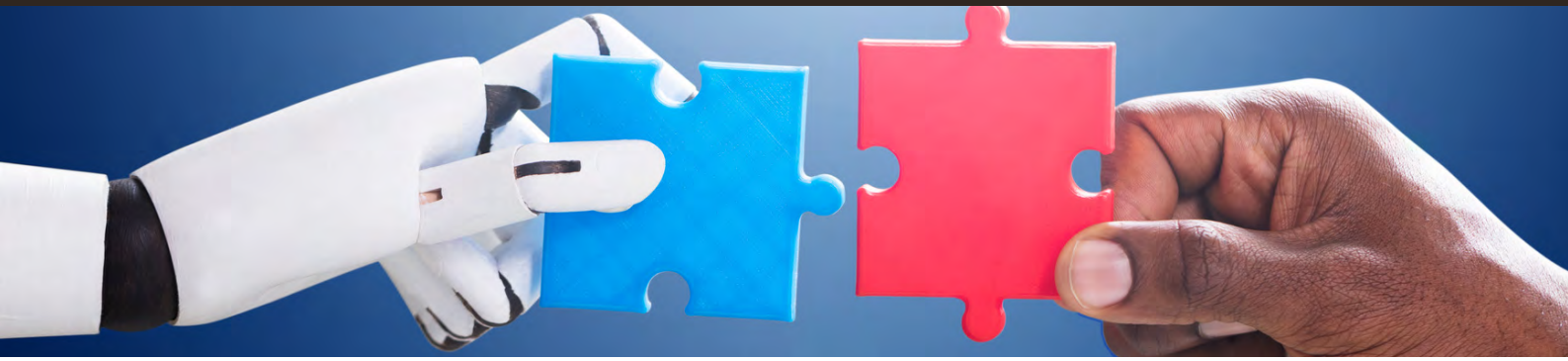
Anomalies in U.S. REIT Returns: Evidence for and against the Q-theory – INTERNATIONAL REAL ESTATE REVIEW (gssinst.org)

Real estate investment trusts (REITs) are an important alternative investment class that provides investors with a convenient, liquid, and diversified way to invest in real property. The REIT industry has been excluded from mainstream asset pricing studies because REITs have a different structure in terms of their financial statements compared to those of common stocks. This research paper fills this research gap and investigates all well-known anomalies and premiums by using a U.S. REIT sample.

Among the well-known asset pricing anomalies in U.S. common stocks (i.e. size, value, momentum, investment, and profitability), the paper finds that only investment and momentum premiums are significant in the REIT industry. According to the q-theory, the investment effect turns significant because REIT firms tend to expand and extract their assets when discount rates are low and high, respectively. Although the insignificant effect of profitability in REITs

challenges the explanation of the q-theory, the paper provides evidence that profitability, in fact, controls the momentum. The results may further imply market inefficiency as investors who have a better understanding of the significant investment and momentum premiums can perform better than others.





Computers as Creative Collaborators for Businesses?

Published September 11, 2023

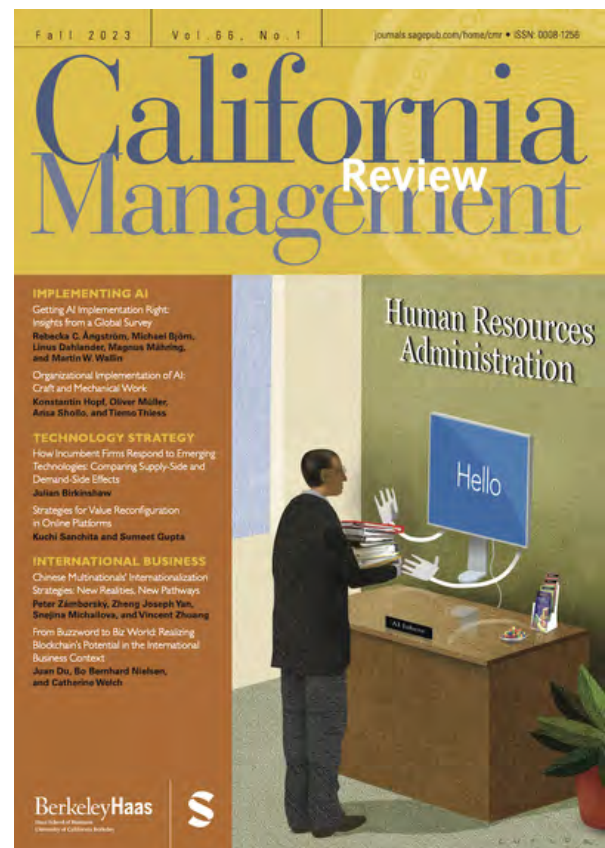
Dr. Deepti Sing, Information Systems; Dr. Rohit Nishant; Dr. Vivek Kumar Singh; Dr. Robert D. Austin

[2023-09-computers-as-creative-collaborators-for-businesses.pdf \(berkeley.edu\)](#)

The article explores how large language models (LLMs) can generate useful content, but also how creative collaboration requires more than that. We explore the continuum of creative collaboration between AI and humans. We use narrative arc analysis, a method based on the frequency of certain kinds of words, to measure the shape of a piece of writing and compare it to human-written articles.

CNET was a natural experiment where the company was quick to employ generative AI for creative writing and published them on their website specifying which ones were generated by AI author and which ones by human authors. We performed comparison of the narrative arcs of CNET articles written by AI and edited by humans, and those written by humans only. We found that AI-written articles have similar narrative arcs to human-written ones, but also some differences, such as the tendency to avoid closure at the end. The article discusses the challenges and opportunities of using LLMs as

creative partners and suggests some actions that managers should take to prepare their organizations for symbiotic collaboration with generative AI.





Does XBRL Tagging Indicate Disclosure Quality? The Relationship Between XBRL Standard and Extension Tags and Stock Return Synchronicity

Published October 1, 2023

Dr. Rod Smith, Accountancy; Dr. Jee-Hae Lim;

Dr. Vernon J. Richardson

<https://doi.org/10.2308/ISYS-2022-027>

The U. S. Securities and Exchange Commission (SEC) regulation 33-9002 mandated the use of eXtensible Business Reporting Language (XBRL) beginning in June 2009. XBRL technology allows users to efficiently analyze more financial statement details, thereby increasing reporting transparency. The SEC rule requires companies (i) use standardized tags based on the U.S. GAAP Taxonomy or (ii) create firm-specific extensions to that taxonomy where the appropriate standard tags do not exist.

This research proposes new measures of financial disclosure quality based on the extent to which firms use XBRL standard or extension tags. Firms that use more XBRL standard tags should produce more detailed, comparable, and higher quality financial reports. However, firms using more XBRL extension tags should produce less transparent and relatively lower quality financial reports since firm-specific extensions to the taxonomy interfere with the comparability of the data,

To test the assertion that XBRL tag counts indicate disclosure quality, we examine the association between XBRL tag counts and stock return synchronicity, which measures the market’s reaction to the quality of firms’ disclosures. We find that firms that use more standard taxonomy tags in their 10-K reports have higher stock return synchronicity after the 10-K filing. However, we find that stock return synchronicity decreases as XBRL extension tag counts increase, suggesting that the use of extension tags reduces disclosure quality.

The analysis focuses on changes in synchronicity around XBRL 10-K filings over the period from June 2009, when mandated use of XBRL began, to March 2020. We consistently find evidence that XBRL tag counts provide unique information about financial disclosure quality even after including other well-known earnings quality proxies in our models.



Corporate Social Responsibility and Non-Audit Service Fees

Published October 10, 2023

Dr. Paula Hao, Accountancy; Dr. Fei Kang; Dr. Chia-Ling Lee

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CSR is becoming an increasingly important topic and has generated a great deal of attention from managers, investors, regulators and scholars in recent years. Firms engage in CSR activities in response to the needs and expectations of a wide range of stakeholders. Given that stakeholders show concern about the auditor's independence when a client purchases both audit and NAS from the auditor, this study examines whether and how the CSR engagement of a firm is associated with its decision to purchase NAS. Employing a sample of U.S. firms for the period from 2000 to 2013, we find that firms with higher CSR ratings incur lower NAS fees. The findings are consistent with the argument that firms actively managing stakeholder expectations are more concerned about reporting quality; therefore, these firms obtain less NAS from their auditors due to the concern of impaired auditor independence. The cross-sectional analyses reveal that the negative association between CSR and NAS fees is more pronounced for firms facing greater pressure from stakeholders, for those with more reputation concerns, and for those subject to higher scrutiny and litigation risk. Our main

results remain robust to alternative research designs and a series of robustness checks.

Our findings have important implications regarding the decision process of NAS purchases. At the most general level, this study shows that the CSR performance of a firm is linked to the decision of NAS purchases. In particular, when firms are more concerned about meeting stakeholder expectations and reputation management, they tend to obtain less auditor-provided NAS due to the concern of impaired audit quality.

In addition, this study also highlights the importance of stakeholder influences on firms' disclosure practices. Simnett, Vanstraelen, and Chua (2009) investigate 2,113 companies from 31 countries and find that companies located in stakeholder-oriented countries prefer to select high-quality auditors in order to establish their corporate reputation and to enhance the reliability of their financial reports. Dhaliwal et al. (2012) find that the issuance of stand-alone CSR reports is associated with lower analyst forecast error to a greater extent in stakeholder-oriented countries. In this study, we provide empirical evidence that meeting stakeholder expectations can also result in lower NAS purchases.

INFORMS Award: PhD Mentorship Program for Women

Banafsheh Behzad is recognized with 2023 INFORMS (Institute for Operations Research and Management Sciences) For a Moving Spirit Award in appreciation of her service to the Women in Operations Research & Management Science - INFORMS Forum.



Banafsheh Behzad, Associate Professor, Information Systems, with Laura Albert, PhD, INFORMS President

In 2022, Dr. Behzad served as the President of Women in Operations Research & Management Science and the co-ambassador of the INFORMS DEI Ambassador Project TO MY YOUNGER SELF (TMYS), which is a mentorship program for women PhD students. Drawing on the experience gained from this

one-year long mentorship program, the need for structured mentoring is acute among women doctoral students. After the conclusion of the Ambassador Project TMYS, Dr. Behzad took the initiative to establish TMYS as a permanent program within Women in Operations Research & Management Science Forum. Currently this forum is providing annual mentorship to several women PhD students. In an effort to enhance DEI initiatives within the forum, she introduced a new role on the WORMS board, the “DEI Liaison”. In appreciation of this service, INFORMS awarded Dr. Behzad with the 2023 For a Moving Spirit Award.



Info Systems Students Crack the Codes of Prestigious Datathon

In the fast-changing landscape of information systems, students at California State University, Long Beach (CSULB) have been taking on real-world industry challenges by employing high-tech skills in data analytics, project management, code programming, and machine learning. At the Alteryx Datathon competition in Irvine on September 29th, three students from CSULB’s Master of Science in Information Systems (MSIS) program— Musharraf Shaikh, Deepak Balasaheb Deokar, and Tirth Modi— each helped elevate their separate teams into the Top 3 ranking at the tech company’s annual prestigious event.



Participants in the Alteryx Datathon competition in Irvine, Ca in September 2023

While drawing upon lessons learned in the MSIS program and using teamwork to solve complex problems, these classmates showcased a unique blend of specialized skills. Under the

guidance of MSIS Director Mohamed Abdelhamid, PhD, each student has delved further into data analytics strategies through a mix of theoretical knowledge and practical experience with cutting-edge technologies like Python, IBM SPSS, VS Code, and Jupyter Notebook. In the weeks before the Datathon, the students were also able to receive training in Alteryx, a cloud-based analytics platform that incorporates machine learning and AI to help organizations improve productivity and efficiency.

“As someone deeply passionate about data, the program's focus naturally complements my lifestyle and interests,” said Musharraf, who enrolled in the MSIS program this fall after working for several years as a data engineer.

“It's been a challenging but rewarding experience,” said Deepak. “I've had the privilege of learning from dedicated instructors who have made the process engaging and enjoyable.

“When I started for looking for my master's program in India, I was working at that time in computer engineering,” Tirth explained, “so I already knew some of the coding and data handling stuff. I was looking for a program that combined technical coding with the managerial business aspects. Each semester, we are getting into more advanced things.”

Info Systems Students Crack the Codes of Prestigious Datathon



MSIS student Tirth Modi at Alteryx headquarters in Irvine, CA

All three MSIS students participated in the Alteryx Datathon, where 18 teams competed using the same sets of data related to topics like sports, gaming, and fundraising. The information came directly from real statistics used by major league athletic organizations including the NFL, NBA, and MLB. Dividing into smaller teams to earn the maximum number of points, participants pored over their data to solve as many case-study problems as possible in four hours, before presenting their findings to

the judges. The top three teams had to face further questions from the experts and quickly solve their final problems on stage in front of an audience.

“It helped me a lot to work under pressure,” said Tirth. “So it was a perfect opportunity for me.” Racing against the clock to finalize their findings in the intense half-hour of the competition’s final round, Musharraf’s team rapidly absorbed, transformed, and interpreted data. They then chose their more experienced team members to lead the public presentation, earning the competition’s first prize in the process.



MSIS student Musharraf Shaikh (center) with his team members and their first-place prize at Alteryx Datathon

Info Systems Students Crack the Codes of Prestigious Datathon

“Our strategy of dividing into two smaller teams allowed us to optimize our time,” Musharraaf explained. “We focused on the real-world implications of our data analysis, effectively converting raw data into a compelling narrative. This storytelling approach set us apart in the competition.”

“Winning the competition was not just an accolade,” said Musharraaf, “it was an affirmation of the skills I've honed in the MSIS program. This experience has significantly elevated my profile and I'm confident it will catalyze more opportunities in my future career.”

Regardless of the final rankings, all of the participants benefited from invaluable access to networking opportunities with the multitude of industry experts, clients, and Alteryx vendors in attendance.



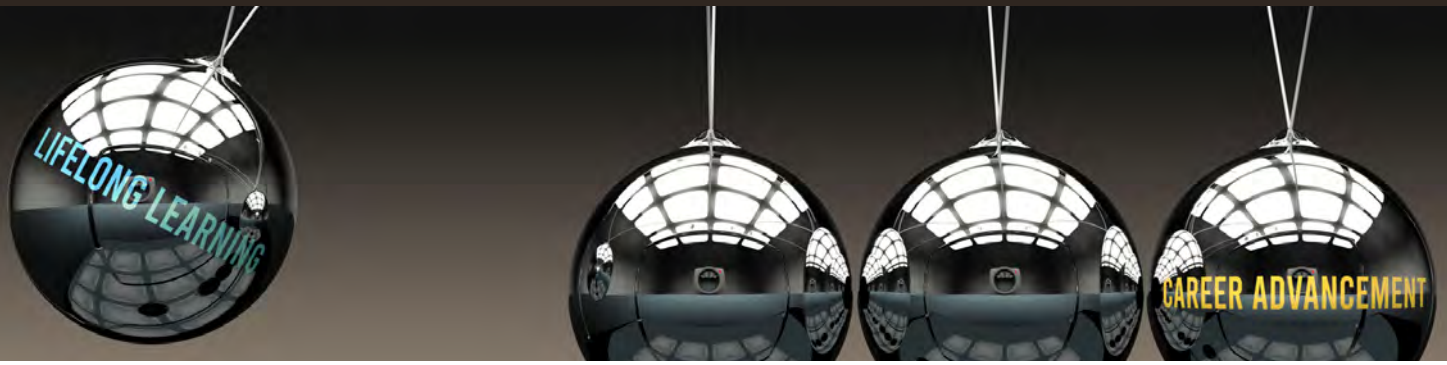
Participants in the Alteryx Datathon competition



MSIS classmates Deepak Balasaheb Deokar and Tirth Modi with fellow team members at the Alteryx Datathon

“My experience at the Alteryx Datathon was exhilarating!” Deepak exclaimed. “It was a great opportunity to apply our knowledge and teamwork skills.”

“While I'm still early in my program, I can already see how the knowledge and skills I'm gaining will be valuable in my future career,” Deepak continued. “The MSIS program has equipped me with a strong foundation in data analytics and programming, which are in high demand in the field of information systems. I believe it will open many opportunities for me in the future.”



The buck does not stop here: Developing a framework for Life-Long Learning after graduation

Published January 1, 2024

Dr. Greg Gaynor, Accountancy; Dr. Sudha Krishnan, Accountancy; Sabrina Landa, Accountancy; Dr. Yoojin Lee, Accountancy

This SME (small and medium-sized enterprise) focused case study is designed to support recent graduates specifically entering internal accounting positions with an emphasis on the following STEM related topics: Data Security & Management, Internal Controls, COBIT Framework, ERP deployment, Business Intelligence, and Emerging Technologies. Working for SMEs, learners may face unique related challenges. For instance, some SMEs outsource various support functions. This budgetary decision can leave the internal organization technically void of critical strategic knowledge and skills and highly dependent upon outside members for this support. What if there were a better way? In this case, students will be introduced to a related fictional business case to develop their critical thinking and business problem solving skills while developing a life-long learning toolkit to enhance their future technological knowledge.

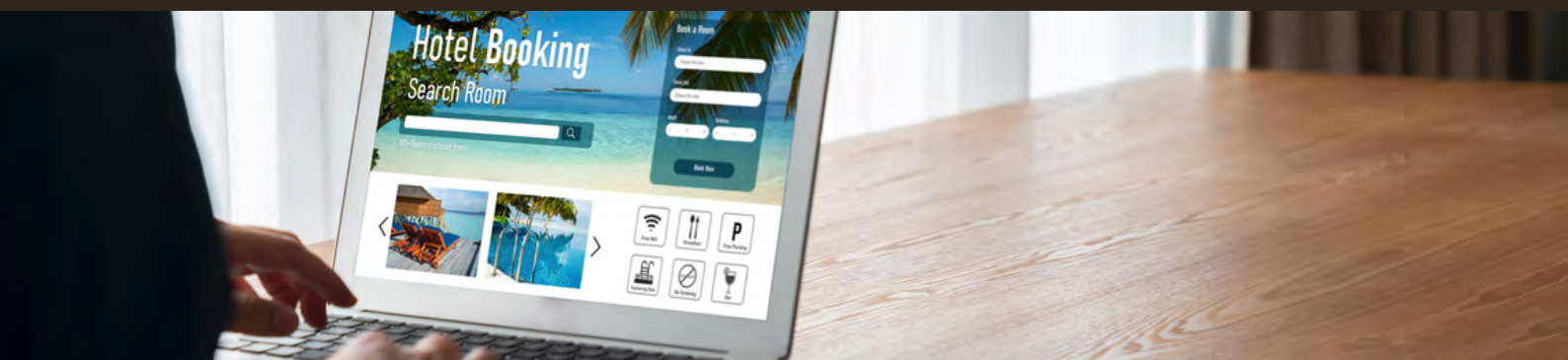
Accounting professionals are experiencing a paradigm shift unlike any other. Earning the title of trusted business advisor, auditor, and CFO now requires technology skills in artificial intelligence, blockchain, digital currency, and more. Recent graduates, young professionals, and seasoned managers are all challenged to adopt a life-long learning mindset toward delivering cutting edge services to clients. As the profession aims to recruit and deploy a diverse and tech savvy workforce, recent federal bills have been introduced to enhance K-12 education in accounting by adding the STEM

designation (The Latest on the STEM Initiative, n.d.). This case demonstrates the STEM connection to the accounting industry in a unique way providing for an application of critical thinking skills surrounding the use of technology to improve business decision-making.

Case Learning Objectives

1. Identify prospective challenges in internal accounting positions with SMEs (Accounting staff, management, controller, CFO, etc.)
2. Develop critical thinking skills toward developing business solutions.
3. Identify the interpersonal skills needed to navigate cross-functional teams.
4. Develop ethical decision-making skills and the development of fraud detecting systems using technology.
5. Understand the impact that data has on internal decision-making toward strengthening database and business intelligence systems.

This case connects undergraduate accounting students to a potential pathway in internal accounting including accounting manager, controller, and CFO roles which requires technology skills and knowledge of various accounting and data systems. Students interested in tax and audit pathways are also made aware of potential challenges for their SME (small-midsized enterprise) clients in the areas of technology, business intelligence, internal controls, and compliance. As students inevitably face a growing need for skills in advanced analytics tools, robotic process automation, and business intelligence, this case provides insight into just how critical the right technology and related decision-making skills are to the health of an organization.



Stop Clicking Around and Book Direct: Impact of best rate guarantee on hotel pricing

Published March 16, 2024

Dr. Ming Chen, Management & International Business; Dr. Zhi-Long Chen

<https://doi.org/10.1016/j.ejor.2023.09.025>

Hotel chains sell their rooms through both their own distribution channels such as Marriott.com and third-party online travel agencies (OTAs) such as Expedia.com. In the early days of OTAs, hotels greatly benefited from such partnership as OTAs connected hotels with more customers and thus helped hotels to increase room occupancy rates. However, the growing popularity of OTAs over the last decade has empowered them to play a more dominant role in the negotiation process and hence demand a higher commission rate, which greatly hurts hotels' bottom line. Hotel chains have started to fight back against OTAs for control and market share. One such strategy is to offer Best Rate Guarantee (BRG) which incentivizes customers to bypass OTAs and book directly with the hotels. BRG ensures that guests who book direct will get the best price; otherwise, hotels will match the lower price offered by OTAs and offer additional incentives such as discounts, gift cards, future travel credit or reward points. The research question was motivated by several successful BRG claims made by one of the authors that greatly reduced his travel expense. In one case, the author was able to stay at the

Intercontinental Hotel in San Francisco free of charge. This brought up an interesting question: does BRG in fact benefit/hurt the hotel/OTA, and if so, under what conditions? To answer these questions, we developed a stylized model where a hotel that works closely with an OTA offers BRG to its customers to maximize its revenue over a selling horizon. We model the hotel-OTA decision making process as a sequential game. We focused on the case where there is a sufficient inventory, derived closed-form optimal solutions for the problem, proved some structural properties, and identified necessary and sufficient conditions under which offering BRG always benefits the hotel (resp. the OTA). We also studied the impact of BRG on pricing strategy. We find that while in general BRG makes the hotel better off and the OTA worse off, we show that when the commission rate is high, BRG can make both channels better off by alleviating the competition between the two channels. On the other hand, when the commission rate and the fraction of swing customers who claim BRG are both low, BRG can make both channels worse off. Our findings will shed some lights for hotel managers when deciding whether to practice BRG and what relevant actions to take when BRG is practiced.